

## Fiscal Estimate - 2009 Session

☒ Original
 ☐ Updated
 ☐ Corrected
 ☐ Supplemental

<b>LRB Number</b> <b>09-3735/1</b>	<b>Introduction Number</b> <b>AB-0580</b>	
<b>Description</b> Petitions and management plans for the designation of managed forest land; transferrals of ownership of managed forest land; establishing stumpage values, filing cutting reports, and estimating withdrawal taxes under the managed forest land program; signatures and authentication requirements for orders under the forest croplands program; granting rule-making authority; making an appropriation; and providing a penalty		
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<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <b>Fund Sources Affected</b>  <input checked="" type="checkbox"/> GPR    <input type="checkbox"/> FED    <input type="checkbox"/> PRO    <input type="checkbox"/> PRS    <input checked="" type="checkbox"/> SEG    <input type="checkbox"/> SEGS 20.370(1)(mv); 20.566(1)(a)                 </div> <div style="width: 50%;"> <b>Affected Ch. 20 Appropriations</b> </div> </div>		
<b>Agency/Prepared By</b>  DNR/ Joe Polasek (608) 266-2794	<b>Authorized Signature</b>  Joe Polasek (608) 266-2794	<b>Date</b>  11/18/2009

## Fiscal Estimate Narratives

DNR 11/18/2009

LRB Number	09-3735/1	Introduction Number	AB-0580	Estimate Type	Original
<b>Description</b> Petitions and management plans for the designation of managed forest land; transferrals of ownership of managed forest land; establishing stumpage values, filing cutting reports, and estimating withdrawal taxes under the managed forest land program; signatures and authentication requirements for orders under the forest croplands program; granting rule-making authority; making an appropriation; and providing a penalty					

### Assumptions Used in Arriving at Fiscal Estimate

The bill streamlines the administration of the Managed Forest Land (MFL) program by creating one application date, providing a process to get a withdrawal tax estimate, eliminating the creation of stumpage values through the rulemaking process, and clarifying language and internal management processes.

FISCAL IMPACT. The bill's proposed changes to the MFL program include the following:

Change in terminology by substituting the words "applicant" and "application" for "petitioner" and "petition." This change in terminology will make it easier for the public to understand the MFL program and to know who and what they will have to do if they are applying for the program. This change will have no fiscal impact.

Change in deadline for owners to file applications to renew MFL orders and change in the dates before which DNR must act on applications. This change will eliminate the current March 31, July 1 and May 15 deadlines and create a June 1 deadline. Fiscal impacts will be minimal and involve a one-time cost of printing new applications and the staff time needed to redesign and approve the new form. DNR prints 8,000 applications annually, so the one-time cost of printing new applications will be \$1,085. The Department assumes that 20 hours of staff time will be needed to create and approve the application, and that most of the work will be done by LTES, resulting in a total one-time staff cost of \$360. The vast majority of these changes will allow for efficiencies in program administration and communication among DNR foresters, private certified plan writers, and landowners, including:

1. Shortening the application period from 18 months to 6 months. The July 1 application deadline requires an 18 month application period for landowners to be placed on the private certified plan writer referral list and to allow time for management plans to be prepared. This bill will allow landowners who apply before the July 1 application deadline to have their lands entered under the MFL program the following January 1, which is a 7 month application period.
2. Making it easier for landowners to understand and for DNR foresters and private certified plan writers to explain the MFL application process. A simpler enrollment process may encourage more landowners to enter their lands and to practice sound forestry on their property.
3. Allowing for changes in land ownership to occur prior to the application deadline. The 18 month application period did not allow for lands to change hands from parent to child or any other transfer of land. This proposal will allow for land transactions to occur as long as the application for the new owner is submitted prior to June 1.
4. Making it easier for DNR foresters and private certified plan writers to meet application and review deadlines because one deadline will be used instead of two deadlines. Fewer late May 15 applications will be received that cause landowners to wait an additional 18 months before their lands can be entered under MFL due to misunderstanding the differences between the May 15 and July 1 application deadlines.
5. Allowing for shorter review time periods and fewer requests for additional information and supporting documents. Landowners will be required to work with private certified plan writers with the new application deadline. All deeds, tax statements and other information will be submitted with the application because a professional forester will have helped the landowner gather this information prior to the application deadline date. Costs and time associated with returning applications and photocopying incomplete applications will be reduced.

6. Freeing up staff time so that other unmet work can be completed. The time savings are small when looked at individually, but represent a large time savings when taken collectively and over the course of one year.

Require that management plans be submitted with the MFL application and that DNR will promulgate rules to determine when it will prepare management plans. This bill will require landowners to submit management plans and all supporting documents along with their applications by the June 1 application deadline (7 months prior to the effective date of the MFL order). This requirement will represent a change for those people who would have applied for the current July 1 application deadline (18 months prior to the effective date of the MFL order) and who would have been placed on the private certified plan writer referral list. Currently, landowners applying for the July 1 deadline do not need to submit management plans with their applications because the management plan would be required one year later.

The change in application deadlines will represent minimal change for people who would have applied for the May 15 deadline (7 1/2 months prior to the effective date of the MFL order). These landowners have been required to hire a private certified plan writer to develop the management plan and to submit this plan with their application.

Ch. NR 46, Wis. Admin. Code will need revision after this bill becomes effective to comply with state statutes. Part of the NR 46 changes will define the conditions needed for landowners to show that services of a private certified plan writer are not readily available before DNR will be allowed to prepare a management plan.

There will be minimal fiscal impact to implement these changes. There will be staff time associated with updating NR 46, Wis. Admin. Rule and the Forest Tax Law Handbook. The Department estimates that 80 hours of staff time will be needed to make these changes, resulting in one-time staff costs of \$2,760 (80 hrs x \$34.50/hr.).

Require that the Department of Natural Resources and the Department of Revenue provide a withdrawal tax estimate for landowners. Under the bill, landowners would be able to request a withdrawal tax estimate through the Department of Revenue with assistance from the Department of Natural Resources. This bill establishes a non-refundable fee of \$100 or \$5.00 per acre or partial acre for calculating a withdrawal tax estimate. The withdrawal tax estimate fee will be payable to the Department of Revenue. This change in policy would allow landowners to receive better information on the costs of withdrawal before submitting a request for withdrawal.

An average of 355 MFL withdrawals are processed each year. The average size of a withdrawal is 46 acres. Under this bill an average withdrawal tax request would be \$230 (46 acres x \$5 per acre = \$230). If 30% of landowners request withdrawal tax estimates, the Department of Revenue would process 107 withdrawal tax estimates and collect a total of \$24,610 annually (107 withdrawals x \$230). An average of approximately 30 minutes per withdrawal is needed to request assessed values from local municipalities and to calculate the initial withdrawal tax.

In addition, the Department of Revenue estimates that DOR staff will spend approximately 55 hours annually to process withdrawal tax estimates over and above the normal time spent calculating actual withdrawal tax bills (30 minutes x 107 withdrawals). Therefore, the Department of Revenue will incur annualized costs of \$1,900 to administer this bill. The costs include staff 55 hours of staff time to prepare withdrawal tax estimates (55 hours x \$34.50 = \$1,900).

The Department of Natural Resources costs associated with withdrawal tax estimates include the cost of preparing and printing the forms. Roughly 20 hours of staff time would be used to prepare and approve the withdrawal tax estimate request form, resulting in one-time costs of \$690 (20 hrs. x \$34.50/hr.). Printing of the new forms will cost roughly 3 cents per sheet, resulting in one-time printing costs of \$60 for 2000 forms [2,000 x \$0.03].

Eliminate the requirement that stumpage values used to determine the amount of yield taxes under the forest tax law programs be established in rule. This proposal would allow for stumpage values to be created through DNR policy rather than through administrative rule. The Department estimates that 117 hours of staff time are spent annually on developing stumpage rate determinations through the rulemaking process. Although the proposed changes would eliminate the need to appear before the Natural Resources Board and to seek legislative approval of rule changes, the Department would use the same process to gather stumpage values, hold public hearings, revise stumpage values based on the hearings and publish the results. DNR will not incur increased costs to implement this provision.

Ability to have electronic signatures printed on Forest Crop Land (FCL) transfers and withdrawals. Currently all FCL orders require original signatures from Department staff. This change would allow for electronic signatures to be inserted on the documents and increase the speed with which the Department can process transfers and withdrawals. This change will also make the Forest Crop Law consistent with the Managed Forest Law in how it processes paper work, making Department staff more efficient and able to redirect time to other unmet workload. It will also allow landowners additional time to exercise their appeal rights because orders could be mailed the same day that they are printed, rather than waiting for signatures of Department staff. There will be minimal fiscal impacts related to implementing this change. The infrastructure to implement this change is already available. Roughly 8 hours of staff time will be needed to change the DNR computer software program to allow electronic signatures on Forest Crop Law documents at an estimated one-time cost of \$276 (8 hours x \$34.50 per hour of staff time).

Clarify wording to insure that proposed cutting on Managed Forest Law lands must conform to the management plan and be consistent with sound forestry practices. This change is for clarification purposes only and does not have a fiscal impact. It will allow for easier administration of the MFL program and greater forest stewardship.

Clarify the dates when yield tax payments are due for landowner payment. This change is for clarification purposes only and does not have a fiscal impact. It will allow for easier administration of the MFL program and make it consistent with similar wording in the FCL program.

Clarify that the buyer is responsible for notifying the Department on transfer of MFL lands and for paying the transfer fee. This change will eliminate the need for the seller to submit a notice to the Department that they have sold MFL lands. The change clearly identifies the buyer as the party responsible for transfer notification and payment of transfer fees. There is no fiscal impact associated with this change.

Establishes an effective date for the June 1 application deadline. This change establishes the 2nd June 1 after the effective date of the bill as the date when new applications will be accepted under AB 735. This date allows for the Department to create administrative rules, applications and other forms and processes to be established prior to the effective date. All fiscal impacts associated with the effective date are included in the bullets above.

Establishes an effective date for the withdrawal tax estimate requirement. This change establishes the 1st day of the 4th month after the effective date of the bill as the date when withdrawal tax estimates will be allowed under AB 735. This date allows for the departments of revenue and natural resources to create the process and forms needed to calculate withdrawal tax estimates. All fiscal impacts associated with the effective date are included in the bullets above.

Creates a penalty for failure to file a cutting report. This change allows for the same penalties that apply to people who file false cutting reports also apply to people who fail to file any cutting report. A penalty for failing to file a cutting report will encourage landowners to be prompt with filing cutting reports. Prompt filing of cutting reports will allow for yield tax payments to be collected and submitted to local municipalities and counties as payment of deferred property taxes. This provision will have little fiscal impact on the state and will be limited to the time associated with processing the penalty.

Creates a requirement for disclosure of MFL lands to prospective buyers. This change requires landowners to disclose to prospective buyers lands enrolled in the MFL program when contracts of sale or options to purchase had been made. This requirement allows new buyers to learn of their obligations when purchasing MFL lands and allows for landowners to make informed decisions on continued enrollment. Fiscal impacts will be limited to changing real estate transfer forms to include the new requirement.

In summary, the Department estimates that it will incur one-time costs totaling \$5,231 to implement this bill, which includes \$3,726 for 108 hours of permanent staff time (108 hrs. x \$34.50 = \$3,726), \$360 for 20 hours of LTE staff time, and \$1,145 for printing costs. The Department of Revenue (DOR) will incur annualized costs of \$1,900 to administer this bill, which includes 55 hours of staff time to prepare withdrawal tax estimates (55 hours x \$34.50 = \$1,900), and DOR estimates that the bill will increase annual MFL withdrawal tax revenues by \$24,600.

Efficiencies gained through the provisions of this bill will allow Department staff to redirect time to other high priority unmet work, including working with new landowners who do not have a management plan and in working on state owned properties.

## **Long-Range Fiscal Implications**

None.

## Fiscal Estimate Worksheet - 2009 Session

Detailed Estimate of Annual Fiscal Effect

☒ Original
 ☐ Updated
 ☐ Corrected
 ☐ Supplemental

<b>LRB Number</b> <b>09-3735/1</b>	<b>Introduction Number</b> <b>AB-0580</b>
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<b>I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):</b>  \$5,231 related to revising Ch. NR 46, Wis. Admin. Code, and developing and printing new forms.	
<b>II. Annualized Costs:</b>	<b>Annualized Fiscal Impact on funds from:</b>
	Increased Costs      Decreased Costs
<b>A. State Costs by Category</b>	
State Operations - Salaries and Fringes	\$1,900
(FTE Position Changes)	
State Operations - Other Costs	
Local Assistance	
Aids to Individuals or Organizations	
<b>TOTAL State Costs by Category</b>	<b>\$1,900</b>
<b>B. State Costs by Source of Funds</b>	
GPR	1,900
FED	
PRO/PRS	
SEG/SEG-S	
<b>III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)</b>	
	Increased Rev      Decreased Rev
GPR Taxes	\$
GPR Earned	24,600
FED	
PRO/PRS	
SEG/SEG-S	
<b>TOTAL State Revenues</b>	<b>\$24,600</b>
<b>NET ANNUALIZED FISCAL IMPACT</b>	
	State      Local
NET CHANGE IN COSTS	\$1,900
NET CHANGE IN REVENUE	\$24,600
<b>Agency/Prepared By</b>	<b>Authorized Signature</b>
DNR/ Joe Polasek (608) 266-2794	Joe Polasek (608) 266-2794
	<b>Date</b>
	11/18/2009

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<b>Agency/Prepared By</b>  DOR/ Daniel Huegel (608) 266-5705	<b>Authorized Signature</b>  Paul Ziegler (608) 266-5773	<b>Date</b>  12/1/2009

## Fiscal Estimate Narratives

DOR 12/1/2009

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### Assumptions Used in Arriving at Fiscal Estimate

The bill amends several statutes affecting the Forest Crop Law (FCL) and Managed Forest Law (MFL) programs. Primary administrative responsibility for these programs is with the Department of Natural Resources (DNR). The Department of Revenue (DOR) is responsible for calculating certain landowner fees (the acreage share and closure fees) and for assisting the DNR in calculating the "withdrawal tax" for those parcels that are taken out of either program. This bill affects the calculation of the "withdrawal tax".

Land enrolled under the FCL is exempt from property taxes. Landowners could enroll their land for a 25-year or 50-year period. An FCL landowner must currently make an annual "acreage share" payment to the municipality where the land is located of \$0.10 per acre for land enrolled before 1972, \$1.66 per acre for land enrolled after 1972, or \$0.20 per acre for certain "special class" land enrolled from 1949 to 1963. When timber is harvested, a severance tax of 10% of the value of the harvested timber is imposed. If land is withdrawn from the program by owner request or by order of the DNR, a "withdrawal tax" is imposed. This tax equals the sum, for the years the land was enrolled in the program, of the differences between the real estate taxes that would have been levied on the land and any landowner payments (acreage shares and severance taxes) made on the land. Each year's difference is subject to interest at 12% per year (5% for contracts entered on or before December 31, 1977) for each year the real estate tax has been deferred.

Land enrolled under the MFL is exempt from property taxes. Landowners can enroll their land for a 25-year or 50-year period. An MFL landowner must currently make an annual "acreage share" payment to the municipality where the land is located of \$0.83 on land enrolled before April 28, 2004, and \$1.46 per acre for all other land. An additional annual fee, called the "closure fee", is due on land closed to public access. This fee is currently \$1.12 per acre for MFL entries that took effect before April 28, 2004 and \$5.82 for all other land. When timber is harvested on MFL land, a "yield tax" of 5% of the value of the harvested timber is imposed. If land is withdrawn from the program by owner request or by order of the DNR, a "withdrawal tax" is imposed. For land that has been enrolled only under the MFL program, this tax is the greater of (a) the product of the net assessed value tax rate in the year prior to withdrawal times the assessed value of the land in the year prior to withdrawal times the number of years the land was in the MFL minus the sum of the acreage share and yield taxes paid on that parcel; or (b) 5% of the value of the merchantable timber on the land. For land that was enrolled under the FCL but converted to the MFL, during the first 10 years under the MFL the withdrawal tax is calculated under both programs, and the higher of the two taxes is imposed. After 10 years, only the MFL withdrawal tax is calculated.

Under current law, once the process to withdraw land from the MFL is commenced, it cannot, in general, be reversed. When the withdrawal process is commenced, the DNR sends a request to the DOR for assistance in calculating the withdrawal fee on the affected land parcels. Based on data from the DNR for 2008, about 13,626 acres were withdrawn from the MFL program and about \$3.018 million in MFL withdrawal taxes were paid by landowners, indicating that the average withdrawal tax was about \$222 per acre. Given that this is an average, actual per acre withdrawal taxes on specific MFL withdrawals could be considerably above or below the average.

Because of the potential for large withdrawal tax payments, and since the withdrawal process is not reversible once commenced, landowners may wish to have DOR estimate how much the tax could be before making decisions on whether or not to withdraw from the MFL.

The bill permits an MFL landowner to file a request with the DOR to prepare (with the assistance of the DNR) an estimate of the withdrawal tax that could become imposed by the DNR if the land were withdrawn from the MFL program. Such a request must be accompanied by a non-refundable fee equal to the greater of \$100 or \$5 per whole or partial acre being proposed for withdrawal. If the landowner decides to actually



withdraw the land from the MFL program, he or she will be liable to DNR for the withdrawal application fee (\$300) plus the withdrawal tax.

The DOR is unable to reasonably estimate the number of requests for withdrawal tax estimates or the amount of fees that the bill could engender. DOR administrative costs can be absorbed within existing budgetary authority.

### **Long-Range Fiscal Implications**

## Fiscal Estimate Worksheet - 2009 Session

Detailed Estimate of Annual Fiscal Effect

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<b>I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):</b>  			
<b>II. Annualized Costs:</b>		<b>Annualized Fiscal Impact on funds from:</b>	
		Increased Costs	Decreased Costs
<b>A. State Costs by Category</b>			
State Operations - Salaries and Fringes	\$	\$	
(FTE Position Changes)			
State Operations - Other Costs			
Local Assistance			
Aids to Individuals or Organizations			
<b>TOTAL State Costs by Category</b>	<b>\$</b>	<b>\$</b>	
<b>B. State Costs by Source of Funds</b>			
GPR			
FED			
PRO/PRS			
SEG/SEG-S			
<b>III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)</b>			
	Increased Rev	Decreased Rev	
GPR Taxes	\$	\$	
GPR Earned			
FED			
PRO/PRS			
SEG/SEG-S			
<b>TOTAL State Revenues</b>	<b>\$</b>	<b>\$</b>	
<b>NET ANNUALIZED FISCAL IMPACT</b>			
	State	Local	
NET CHANGE IN COSTS	\$	\$	
NET CHANGE IN REVENUE	\$Indeterminate increase	\$	
<b>Agency/Prepared By</b>	<b>Authorized Signature</b>		<b>Date</b>
DOR/ Daniel Huegel (608) 266-5705	Paul Ziegler (608) 266-5773		12/1/2009